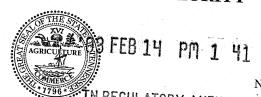
TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Deborah Taylor Tate, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

TH REGULATORY AUTHORITY DOCKET ROOM

February 14, 2003

Ms. Alicia Rye Senior Analyst - Rate Administration United Cities Gas Company 381 Riverside Drive, Suite 440 Franklin, TN 37064-5393

Atmos Energy Corporation ACA filing - Docket No. 02-01015 Re:

Dear Alicia:

On January 9, 2003, we requested an extension of the six month deadline for the completion and approval of the Staff's audit of Atmos Energy Corporation's ACA filing from March 2 to March 17, 2003. At the time, it appeared that would allow Staff sufficient time to place the audit on the March 17, 2003 Directors' conference agenda. However, we now find that Dan McCormac will be out of town for two weeks in March, dates which encompass the March 17 agenda date. To ensure that there is ample time to accommodate the normal approval process, I am asking for an additional extension to April 21, 2003, the second Authority conference in April. The final report itself can still be issued in March.

It is my understanding from our communications on February 7 that the Company does not have a problem with this additional extension. If this is not correct, please notify me immediately. If you have any questions regarding this request, you can contact me at (615) 741-2904, extension 178.

Sincerely,

It Murphy Pat Murphy

Senior Financial Analyst

Energy and Water Division

cc:

Sara Kyle, Chairman Dan McCormac

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